(*b*) Yes. One month's rental was paid as initial deposit by means of cheques. Credit was given for the value of the cheques but on their being dishonoured later by the Bank the credit afforded in the accounts was cancelled.

(*c*) The loss was Rs. 1,025 per mensem consisting of Rs. 546 in Hunsur Taluk and Rs. 479 in Gundlupet Taluk.

(*d*) There is no rule requiring such losses to be recovered from officers responsible for neglect. Further in this case, there was no neglect on the part of any officer for which he may be held responsible.

Supplementary Questions.

Mr. B. L. Byanna.—

With reference to answer to question No. 21 (*b*), will the Government be pleased to state why action was not taken to recover the dues from Mr. Ranga Rao soon after the cheque was dishonoured by the Bank?

Dewan.—

That is not a supplemental question.

Mr. B. L. Byanna.—

With reference to answer to question No. 21 (*d*) will the Government be pleased to state what steps Government propose to take in order to recover the loss sustained by them?

Second Member.—

Government propose to proceed against the properties of Mr. Ranga Rao.

Mr. Lingegowda.—

I want to know whether only cash should be received as deposit or whether cheques may be accepted.

Second Member.—

There is nothing to prevent cheques from being accepted.

By Messrs. B. Siddalingasetty and B. Channappa,— (Yedatore Rural).

Q.—22. Will the Government be pleased to state :—

(*a*) Whether the potgi given to patels and shanbhogs of villages by the side of new channels is in proportion to the amount of assessment collected by them? If not, why not?

(*b*) Since how many years has the excess amount been recovered? Why is it that potgi has not been given for having collected this excess amount?

(*c*) What is the amount of contribution that has been recovered up to date on lands that have become wet under the new channels? Has any commission been paid to patels and shanbhogs for having recovered these amounts? If not, why not? Have any arrangements been made to grant commission in future? If so, at what rate?

SECRETARY TO GOVERNMENT, REVENUE DEPARTMENT.—

A.—22. (*a*) Yes.

Biennial revision of Potgi on the basis of increased assessment has been ordered in Government Order No. R. 3987-90—L. R. 181-21-65, dated 12th March 1923.

(*b*) As regards the first part of the question, the enquiry is too general and it is difficult to answer it. As cultivation under these new channels is steadily increasing, Government have ordered the biennial revision of Potgi instead of decennial revision. The first biennial revision of Potgi has just been completed.

(*c*) Rs. 2,89,234-11-7. No commission for the collection of contribution in Government villages is payable according to rules.

BY MR. G. MALLANNA,—(Mysore Taluk).

Q.—23. Will the Government be pleased to state:—

(*a*) How many petitions have been received in the Office of the Deputy Commissioner of Income-tax against the improper levy of Income-tax?

(*b*) How many such appeals are received in the Office of the Commissioner of Income-tax?

(*c*) Whether it is not possible to put a stop to the practice of levying this tax on probable income?

SECRETARY TO GOVERNMENT, REVENUE DEPARTMENT.—

23. (*a*) No petitions whatsoever have been received improper levy. If the information required is in number of appeals preferred against assessment